

Litter Fee

The fee applies to manufacturers, wholesalers and retailers with annual gross proceeds of at least \$100,000 from the sale of certain products. Retailers are required to pay the fee on sales of: (1) food for human consumption, beverages, soft drinks, carbonated water, liquor, wine, beer, and other malt beverages, unless sold by retailers solely for consumption indoors on the retailer's premises; (2) food for pet consumption; (3) cigarettes and other tobacco products; (4) household paper and household paper products; (5) cleaning agents; and (6) kitchen supplies. Manufacturers and wholesalers are required to pay the fee on sales of all of the items listed above for retailers, as well as glass containers, metal containers, and plastic or fiber containers made of synthetic materials.

The fee is \$175 per \$1,000,000 (.000175) of gross sales of products subject to the fee. Revenue from the fee is deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11

Litter Fee Receipts

Month	Calendar Year 1997	Calendar Year 1996
January	\$ 5,735	\$ 22,786
February	2,463	11,984
March	520	6,404
April	480	162
May	1,481	87
June	1,574	29
July	954	28,718
August	0	54
September	575,604	569,842
October	535,638	489,636
November	30,351	8,896
December	8,500	8,603
Total	\$1,163,300	\$1,147,201

Tire Fee

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts, and all-terrain vehicles.

Revenue from the tire fee is deposited in the Scrap Tire Reduction and Recycling Incentive Fund.

Table 12

Tire Fee Receipts

Month	Calendar Year 1997	Calendar Year 1996
January	\$ 310,135	\$ 305,165
February	85,988	86,358
March	93,051	86,635
April	145,562	82,955
May	106,978	138,759
June	116,290	114,014
July	164,789	155,820
August	134,109	114,504
September	116,415	119,009
October	172,513	162,500
November	117,633	390,408
December	123,580	145,959
Total	\$1,687,043	\$1,902,086

Fertilizer Fee

A fee of \$4.00 per ton is imposed on all sales of commercial fertilizers (as defined in Nebraska Revised Statutes section 81-2,162.02) sold in Nebraska for use in agriculture and applied to land or crops. The fee is collected by the retailer and remitted to the Nebraska Department of Revenue. Effective October 1, 1994, the fertilizer fee remitted is credited to the Ethanol Production Incentive Cash Fund through December 31, 1996.

Table 13

Fertilizer Fee Receipts

Month	Calendar Year 1997	Calendar Year 1996
January	\$ 189,748	\$ 600,310
February	53,542	93,441
March	18,134	73,823
April	119,654	318,391
May	430,617	1,966,600
June	773,807	2,363,471
July	396,900	1,394,576
August	213,278	725,557
September	99,783	288,635
October	44,017	192,078
November	28,708	138,717
December	43,144	203,521
Total	\$2,411,332	\$8,359,120